



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ANDY DILLON  
STATE TREASURER

# ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Room 201  
333 East Michigan Avenue  
Lansing, Michigan***

***Monday, May 13, 2013  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Robert H. Naftaly, Member STC  
Barry S. Simon, Member STC  
  
Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of April 8, 2013. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, to approve the 2013 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. It was moved by Naftaly, supported by Simon, and unanimously approved to direct Executive Secretary Sobel to meet with Cass County Officials and make a recommendation regarding Cass County to the Commission at Final Equalization on May 28, 2013. The preliminary 2013 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 18,656,815,548
Commercial	\$ 50,241,152,390
Industrial	\$ 16,110,211,928
Residential	\$ 233,435,368,438
Timber-Cutover	\$ 262,064,612
Developmental	\$ 221,701,272
<b>Total Real Property</b>	<b>\$ 318,927,314,188</b>
<b>Total Personal Property</b>	<b>\$ 31,150,143,603</b>
<b>Total Real and Personal</b>	<b>\$ 350,077,457,791</b>

It was moved by Naftaly, supported by Simon, and unanimously approved to receive the tentative 2013 State-Assessed Roll, to approve publication of the notices, and set June 4, 2013 as the date for appeals and to require appeals be made in person. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the AMAR Form as the definitive State Tax Commission local unit audit of assessing practices and rescind the 14 Point Review and Mini Review. The Commission also approved the recommended list of Counties as phase 1 and 2 of the 2013/2014 review. (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to return jurisdiction of the 2011 assessment roll to Yates Township, Lake County. (Item 5 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to return jurisdiction of the 2010 and 2011 assessment rolls to Franklin Township, Clare County. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to certify the 2012 assessment roll for Tawas Township, Iosco County. (Item 7 on agenda)

The Commission approved the following in regards to the 2013 Uncertified Units: (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2013 assessment rolls of Freeman Township, St. Clare County, Holland Township, Missaukee County, and Liberty Township, Wexford County, in accordance with the requirements of MCL 211.10f.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2013 assessment roll for Fairfield Township, Lenawee County, in accordance with the requirements of MCL 211.10f.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2013 assessment roll in all units for Laketon and Dalton Township, Muskegon County, in accordance with the requirements of MCL 211.10f.

It was moved by Naftaly, supported by Simon, and unanimously approved the recommendation of Executive Secretary Sobel to not assume jurisdiction of the 2013 assessment roll for the City of Roseville, Macomb County due to a failure to provide notice to the City regarding an under-certified assessor.

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 4 of 2013 1<sup>st</sup> Quarter Certified Prevailing Interest Rates. (Item 9 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 5 of 2013 P.A. 497 of 2012 Transfer of Ownership. (Item 10 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 6 of 2013 County Multipliers. (Item 11 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the following individuals to receive their Michigan Advanced Assessing Officer Certification with immediate effect. (Item 12 on agenda)

Gail L. Dolbee  
Heather R. Graham

Dulcee L. Storch  
Justin Sears

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 13 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 15 on agenda)

These certifications will expire on **May 1, 2016.**

**Recertifications:**

**Bay County**

City of Essexville

**Berrien County**

Watervliet Charter Township

**Calhoun County**

Leroy Township

**Genesee County**

Argentine Township

Atlas Township

City of Burton

Clayton Township

City of Clio

Flint Charter Township

Forest Township

Montrose Township

Mount Morris Township

**Gogebic County**

City of Bessemer

Watersmeet Township

**Jackson County**

Concord Township

Sandstone Charter Township

**Kalamazoo County**

Charleston Township

City of Galesburg

**Kent County**

Lapeer County

**Lapeer County**

Burlington Township

Deerfield Township

Village of Dryden

Dryden Township

Elba Township

City of Imlay City

Lapeer Township

Marathon Township

Metamora Township

Oregon Township

**Lenawee County**

City of Tecumseh

**Monroe County**

Village of Dundee

**Montcalm County**

Day Township

**Oakland and Wayne Counties**

City of Northville

**Wexford County**

Cherry Grove Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 16 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 17 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 28, 2013**. (Item 18 on agenda)

**City of Grosse Pt. Woods, Wayne County**

**154-12-1479** LOCHMOOR CLUB; 82-40-999-85-01018-02; PERSONAL PROPERTY

2010 AV from \$ 1,029,500 to \$ 638,305 TV from \$ 1,029,500 to \$ 638,305

2011 AV from \$ 1,049,400 to \$ 655,624 TV from \$ 1,049,400 to \$ 655,624

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 11, 2013**. (Item 18 on agenda)

**City of South Lyon, Oakland County**

**154-13-0047** SOUTH LYON BB INC.; 80-99-00-008-004; PERSONAL PROPERTY

2012 AV from \$ 95,220 to \$ 136,600 TV from \$ 95,220 to \$ 136,600

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 18 on agenda)

**City of Manistee, Manistee County**

**154-10-1709** AZTEC PRODUCING CO. INC.; 51-51-190-062-00; PERSONAL PROPERTY

2008 AV from \$ 367,500 to \$ 385,350 TV from \$ 367,500 to \$ 385,350  
2009 AV from \$ 367,500 to \$ 408,200 TV from \$ 367,500 to \$ 408,200  
2010 AV from \$ 367,500 to \$ 463,450 TV from \$ 367,500 to \$ 463,450  
2011 AV from \$ 367,500 to \$ 391,250 TV from \$ 367,500 to \$ 391,250

**City of Madison Heights, Oakland County**

**154-13-0046** VENETIAN CLUB OF MUTUAL AID; 44-99-11-005-550; PERSONAL PROPERTY

2012 AV from \$ 96,870 to \$ 113,930 TV from \$ 96,870 to \$ 113,930

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 18 on agenda)

**Mt. Morris Township, Genesee County**

**154-12-0076** ODIS A. & BRENDA FLOYD; 14-21-526-035; REAL PROPERTY

2010 AV from \$ 0 to \$ 208,700 TV from \$ 0 to \$ 208,700  
2011 AV from \$ 0 to \$ 217,000 TV from \$ 0 to \$ 212,248

**Charleston Township, Kalamazoo County**

**154-13-0005** KALAMAZOO SOLAR LLC; 3908-90-100-185; REAL PROPERTY

2011 AV from \$ 0 to \$ 333,200 TV from \$ 0 to \$ 333,200  
2012 AV from \$ 0 to \$ 332,850 TV from \$ 0 to \$ 332,850

**City of Port Huron, Saint Clair County**

**154-12-1468** LAKE VILLAGE OF PORT HURON, LLC; 74-06-151-0088-000; REAL PROPERTY

2012 AV from \$ 0 to \$ 1,046,000 TV from \$ 0 to \$ 1,046,000

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 18 on agenda)

**Grand Rapids Township, Kent County**

**154-13-0034** ALMASSIAN JEWELERS; 41-50-21-021-447; PERSONAL PROPERTY

2012 AV from \$ 14,700 to \$ 17,423 TV from \$ 14,700 to \$ 17,423

**City of Sterling Heights, Macomb County**

**154-12-1482** MEDICAL MANAGEMENT GROUP, LLC; 10-96-000-001-051; Personal Property

2010 AV from \$ 0 to \$ 98,750 TV from \$ 0 to \$ 98,750

2011 AV from \$ 0 to \$ 89,850 TV from \$ 0 to \$ 89,850

2012 AV from \$ 0 to \$ 81,850 TV from \$ 0 to \$ 81,850

**Frenchtown Township, Monroe County**

**154-12-1466** VERNON & JUDITH DRUMMONDS; 5807-877-015-00; REAL PROPERTY

2010 AV from \$ 20,500 to \$ 28,200 TV from \$ 4,081 to \$ 11,781

2011 AV from \$ 19,600 to \$ 27,300 TV from \$ 4,150 to \$ 11,981

2012 AV from \$ 19,600 to \$ 27,300 TV from \$ 4,262 to \$ 12,304

**City of Auburn Hills, Oakland County**

**154-12-1293** AUDI OF AMERICA INC; 02-99-00-008-152; PERSONAL PROPERTY

2010 AV from \$ 6,660 to \$ 70,190 TV from \$ 6,660 to \$ 70,190

2011 AV from \$ 27,570 to \$ 61,810 TV from \$ 27,570 to \$ 61,810

2012 AV from \$ 54,840 to \$ 55,360 TV from \$ 54,840 to \$ 55,360

**154-12-1320** VOLKSWAGON OF AMERICA INC.; 02-IP-07-100-126; PERSONAL-IFT PROPERTY

2010 AV from \$ 1,769,320 to \$ 1,977,330 TV from \$ 1,769,320 to \$ 1,977,330

**154-12-1321** VOLKSWAGON OF AMERICA INC.; 02-99-00-092-078; PERSONAL PROPERTY

2010 AV from \$ 2,977,810 to \$ 3,651,570 TV from \$ 2,977,810 to \$ 3,651,570

2011 AV from \$ 4,903,550 to \$ 6,156,090 TV from \$ 4,903,550 to \$ 6,156,090

2012 AV from \$ 4,359,390 to \$ 5,339,370 TV from \$ 4,359,390 to \$ 5,339,370

**City of Birmingham, Oakland County**

**154-13-0027** PAPER SOURCE; 08-99-00-012-075; PERSONAL PROPERTY

2012 AV from \$ 30,000 to \$ 120,680 TV from \$ 30,000 to \$ 120,680

**City of Clawson, Oakland County**

**154-13-0037** OCE FINANCIAL SERVICES INC; 16-99-00-005-068; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 5,950 TV from \$ 0 to \$ 5,950

**City of Hazel Park, Oakland County**

**154-13-0039** OCE FINANCIAL SERVICES; 28-99-00-006-035; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 2,460 TV from \$ 0 to \$ 2,460

**City of Madison Heights, Oakland County**

**154-13-0041** CINTAS CORPORATION; 44-99-01-026-060; PERSONAL PROPERTY

2012 AV from \$ 534,770 to \$ 556,190 TV from \$ 534,770 to \$ 556,190

**154-13-0042** INFUSYSTEM INC.; 44-99-01-025-010; PERSONAL PROPERTY

2012 AV from \$ 450,240 to \$ 454,530 TV from \$ 450,240 to \$ 454,530

2013 AV from \$ 461,050 to \$ 556,160 TV from \$ 461,050 to \$ 556,160

**154-13-0043** OCE FINANCIAL SERVICES, INC.; 44-99-13-007-671; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 14,530 TV from \$ 0 to \$ 14,530

**154-13-0044** Q STONE; 44-99-00-012-138; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 8,650 TV from \$ 0 to \$ 8,650

**154-13-0045** SAVE A LOT MADISON HEIGHTS; 44-99-10-005-715; PERSONAL PROPERTY

2012 AV from \$ 99,890 to \$ 134,700 TV from \$ 99,890 to \$ 134,700

**Commerce Township, Oakland County**

**154-13-0024** OCE FINANCIAL SERVICES INC.; E-99-00-009-095; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 600 TV from \$ 0 to \$ 600

**Rose Township, Oakland County**

**154-13-0025** AT&T MOBILITY LLC; R-99-00-004-995; PERSONAL PROPERTY

2011 AV from \$ 22,140 to \$ 23,460 TV from \$ 22,140 to \$ 23,460

**City of Ann Arbor, Washtenaw County**

**154-12-1435** ARBOR NETWORKS, INC.; 09-92-00-310-100; PERSONAL - IFT PROPERTY

2010 AV from \$ 137,900 to \$ 203,700 TV from \$ 137,900 to \$ 203,700

**154-12-1436** ARBOR NETWORKS, INC.; 09-90-00-078-857; PERSONAL PROPERTY

2010 AV from \$ 657,100 to \$ 591,200 TV from \$ 657,100 to \$ 591,200

**154-12-1437** DOUGHTY MONTESSORI SCHOOL LTD; 09-90-00-074-679; PERSONAL PROPERTY

2010 AV from \$ 8,500 to \$ 26,500 TV from \$ 8,500 to \$ 26,500

2011 AV from \$ 9,400 to \$ 24,500 TV from \$ 9,400 to \$ 24,500

2012 AV from \$ 10,300 to \$ 21,500 TV from \$ 10,300 to \$ 21,500

**154-13-0012** IGADDA; 09-90-00-079-898; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 6,900 TV from \$ 0 to \$ 6,900

**City of Dearborn Heights, Wayne County**

**154-12-1441** ASSOCIATED SURGICAL CENTER; 82-33-999-00-2012-072; PERSONAL PROPERTY

2012 AV from \$ 84,290 to \$ 80,160 TV from \$ 84,290 to \$ 80,160

**154-12-1442** ATRA PLASTICS, INC.; 82-33-999-00-5780-008; PERSONAL PROPERTY

2010 AV from \$ 181,550 to \$ 291,950 TV from \$ 181,550 to \$ 291,950

2011 AV from \$ 156,900 to \$ 201,700 TV from \$ 156,900 to \$ 201,700

2012 AV from \$ 115,790 to \$ 189,140 TV from \$ 115,790 to \$ 189,140

**154-12-1446** EUROPEAN TANNING CLUB & HAIR DESIGN; 82-33-999-00-2010-007;  
PERSONAL PROPERTY

2011 AV from \$ 33,160 to \$ 41,600 TV from \$ 33,160 to \$ 41,600

2012 AV from \$ 29,000 to \$ 62,400 TV from \$ 29,000 to \$ 62,400

**154-12-1450** NASSER DERMATOLOGY; 82-33-999-00-5914-009; PERSONAL PROPERTY

2010 AV from \$ 9,280 to \$ 8,150 TV from \$ 9,280 to \$ 8,150

2011 AV from \$ 8,980 to \$ 14,350 TV from \$ 8,980 to \$ 14,350

2012 AV from \$ 8,730 to \$ 14,350 TV from \$ 8,730 to \$ 14,350

**154-12-1453** UNIVERSAL IMAGING, INC.; 82-33-999-00-2793-004; PERSONAL PROPERTY

2010 AV from \$ 148,360 to \$ 190,900 TV from \$ 148,360 to \$ 190,900

2011 AV from \$ 135,110 to \$ 130,100 TV from \$ 135,110 to \$ 130,100

2012 AV from \$ 123,090 to \$ 114,900 TV from \$ 123,090 to \$ 114,900



**City of Dearborn Heights, Wayne County**

**154-13-0049** LIVERNOIS VEHICLE DEVELOPMENT; 82-33-999-00-3999-001; Personal Property

2010 AV from \$ 347,630 to \$ 377,400 TV from \$ 347,630 to \$ 377,400

2011 AV from \$ 316,680 to \$ 342,600 TV from \$ 316,680 to \$ 342,600

2012 AV from \$ 287,720 to \$ 314,350 TV from \$ 287,720 to \$ 314,350

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 18 on agenda)

Public Comment (Item 19 on agenda):

Dennis Karas appeared before the Commission requesting the Commission audit any personal property statements prepared by Property Valuations Services. Mr. Karas has found they are changing reporting costs from year to year.

The next Commission meeting will be held May 28, 2013 at the Lansing Center in Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:00 a.m.

**DATED TYPED:** May 14, 2013

**DATE APPROVED:** May 28, 2013

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Robert H. Naftaly, Member**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**